

IN RE: Mills Coach Service Corporation) PUBLIC UTILITY APPEAL
)
 Tax Year 2014)

Statement of the Case

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Upon review of the record, the administrative judge finds insufficient evidence to recommend a reduction of the assessment. The value and relative in-state and out-of-state mileages suggested by the taxpayer's testimony do not indicate that the subject property was over-valued or over-assessed. Nor is the administrative judge aware of any authority to support pro-ration of the assessment based on the mid-tax year disposition of the remaining vehicle.

ORDER


It is therefore ORDERED that the assessment is upheld.

Pursuant to the Uniform Administrative Procedures Act, Tenn. Code Ann. §§ 4-5-301—325, Tenn. Code Ann. § 67-5-1501, and the Rules of Contested Case Procedure of the State Board of Equalization, the parties are advised of the following remedies:

1. A party may appeal this decision and order to the Assessment Appeals Commission pursuant to Tenn. Code Ann. § 67-5-1501 and Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization. Tennessee Code Annotated § 67-5-1501(c) provides that an appeal **“must be filed within thirty (30) days from the date the initial decision is sent.”** Rule 0600-1-.12 of the Contested Case Procedures of the State Board of Equalization provides that the appeal be filed with the Executive Secretary of the State Board and that the appeal **“identify the allegedly erroneous finding(s) of fact and/or conclusion(s) of law in the initial order”**; or
2. A party may petition for reconsideration of this decision and order pursuant to Tenn. Code Ann. § 4-5-317 within fifteen (15) days of the entry of the order. The petition for reconsideration must state the specific grounds upon which relief is requested. The filing of a petition for reconsideration is not a prerequisite for seeking administrative or judicial review.

The result of this appeal is final only after the time expires for further administrative review, usually seventy-five (75) days after entry of the Initial Decision and Order if no party has appealed.

ENTERED this 15 day of March 2016.



Mark Aaron, Administrative Judge
Tennessee Department of State
Administrative Procedures Division
William R. Snodgrass, TN Tower
312 Rosa L. Parks Avenue, 8th Floor
Nashville, Tennessee 37243

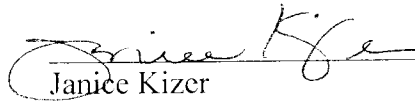
CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the foregoing Order has been mailed or otherwise transmitted to:

James Mills
Mills Coach Service Corporation
325 Nokes Road
Lebanon, Tennessee 37090

John Sharpe, Esq.
Comptroller of the Treasury
Office of General Counsel
James K. Polk Building
505 Deaderick Street, 17th Floor
Nashville, Tennessee 37243

This the 15 day of March 2016.



Janice Kizer
Tennessee Department of State
Administrative Procedures Division